

**REPORT OF THE AUDIT OF THE  
CLARK COUNTY  
SHERIFF**

**For The Year Ended  
December 31, 2007**



**CRIT LUALLEN  
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## **EXECUTIVE SUMMARY**

### **AUDIT EXAMINATION OF THE CLARK COUNTY SHERIFF**

**For The Year Ended  
December 31, 2007**

The Auditor of Public Accounts has completed the Clark County Sheriff's audit for the year ended December 31, 2007. Based upon the audit work performed, the financial statement presents fairly, in all material respects, the revenues, expenditures, and excess fees in conformity with the regulatory basis of accounting.

#### **Financial Condition:**

Excess fees decreased by \$15,708 from the prior year, resulting in excess fees of \$37 as of December 31, 2007. Revenues increased by \$151,768 from the prior year and expenditures increased by \$167,476.

#### **Report Comments:**

- 2007-1 The Sheriff Combined Tax Collection Receipts With Fee Receipts
- 2007-2 The Sheriff Did Not Maintain Accurate Records
- 2007-3 The Sheriff's Office Lacks Adequate Segregation Of Duties
- 2007-4 The Sheriff And His Staff Should Seek Additional Training To Improve Financial Accountability

#### **Deposits:**

The Sheriff's deposits as of December 31, 2007 were exposed to custodial credit risk as follows:

- Uncollateralized and Uninsured \$363,491

The Sheriff's deposits were covered by FDIC insurance and a properly executed collateral security agreement, but the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.



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CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Henry Branham, Clark County Judge/Executive  
The Honorable Berl Perdue, Jr., Clark County Sheriff  
Members of the Clark County Fiscal Court

Independent Auditor's Report

We have audited the accompanying statement of revenues, expenditures, and excess fees - regulatory basis of the Sheriff of Clark County, Kentucky, for the year ended December 31, 2007. This financial statement is the responsibility of the Sheriff. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, and the Audit Guide for County Fee Officials issued by the Auditor of Public Accounts, Commonwealth of Kentucky. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Sheriff's office prepares the financial statement on a regulatory basis of accounting that demonstrates compliance with the laws of Kentucky, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statement referred to above presents fairly, in all material respects, the revenues, expenditures, and excess fees of the Sheriff for the year ended December 31, 2007, in conformity with the regulatory basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued our report dated December 18, 2008 on our consideration of the Clark County Sheriff's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.



The Honorable Henry Branham, Clark County Judge/Executive  
The Honorable Berl Perdue, Jr., Clark County Sheriff  
Members of the Clark County Fiscal Court

Based on the results of our audit, we have presented the accompanying comments and recommendations, included herein, which discusses the following report comments:

- 2007-1 The Sheriff Combined Tax Collection Receipts With Fee Receipts
- 2007-2 The Sheriff Did Not Maintain Accurate Records
- 2007-3 The Sheriff's Office Lacks Adequate Segregation Of Duties
- 2007-4 The Sheriff And His Staff Should Seek Additional Training To Improve Financial Accountability

This report is intended solely for the information and use of the Sheriff and Fiscal Court of Clark County, Kentucky, and the Commonwealth of Kentucky and is not intended to be and should not be used by anyone other than these interested parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Crit Luallen", with a long horizontal flourish extending to the right.

Crit Luallen  
Auditor of Public Accounts

December 18, 2008



CLARK COUNTY  
 BERL PERDUE, JR., SHERIFF  
STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS

For The Year Ended December 31, 2007

Revenues

Federal Grants		\$	50,566
State Grants			10,570
State - Kentucky Law Enforcement Foundation Program Fund			39,909
State Fees For Services:			
Finance and Administration Cabinet	\$	118,934	
Health and Family Services Cabinet		<u>1,590</u>	120,524
Circuit Court Clerk:			
Fines and Fees Collected		9,915	
Court Ordered Payments		<u>122</u>	10,037
Fiscal Court			91,308
County Clerk - Delinquent Taxes			1,807
Commission On Taxes Collected			506,628
Fees Collected For Services:			
Auto Inspections		10,923	
Accident and Police Reports		420	
Serving Papers		64,219	
Carrying Concealed Deadly Weapon Permits		<u>11,345</u>	86,907
Other:			
Insurance Proceeds		3,870	
Transporting Prisoners		3,018	
Add-On Fees		61,095	
Miscellaneous		1,138	
Unclaimed Property		18,808	
Unidentified Receipts		<u>47,750</u>	135,679
Interest Earned			28,919

The accompanying notes are an integral part of this financial statement.

CLARK COUNTY  
 BERL PERDUE, JR., SHERIFF  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2007  
 (Continued)

Revenues (Continued)

Borrowed Money:

State Advancement	\$ 153,124
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Total Revenues	<u>1,235,978</u>
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Expenditures

Operating Expenditures and Capital Outlay:

Personnel Services-

Deputies' Salaries	\$ 550,747
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Employee Benefits-

Employer's Share Social Security	47,202
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Employer's Share Retirement	5,872
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Contracted Services-

Advertising	1,677
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Vehicle Maintenance and Repairs	66,395
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Fiscal Court Filing	16,925
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Materials and Supplies-

Office Materials and Supplies	52,710
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Uniforms	20,439
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Law Enforcement Supplies	33,165
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Auto Expense-

Gasoline	53,567
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Other Charges-

Conventions and Travel	2,126
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Dues	1,514
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Postage	4,361
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Insurance	3,180
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Bond	406
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Carrying Concealed Deadly Weapon Permits	4,890
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Transporting Prisoners	99
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Uncollected NSF Checks	1,778
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Miscellaneous	6,523
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The accompanying notes are an integral part of this financial statement.

CLARK COUNTY  
 BERL PERDUE, JR., SHERIFF  
 STATEMENT OF REVENUES, EXPENDITURES, AND EXCESS FEES - REGULATORY BASIS  
 For The Year Ended December 31, 2007  
 (Continued)

Expenditures (Continued):

Operating Expenditures and Capital Outlay: (Continued)

Capital Outlay-

Office Equipment	\$ 22,993	
Vehicles	<u>112,590</u>	\$ 1,009,159

Debt Service:

State Advancement	<u>153,124</u>
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Total Expenditures	<u>1,162,283</u>
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Net Revenues	73,695
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Less: Statutory Maximum	<u>73,658</u>
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Balance Due Fiscal Court at Completion of Audit	<u>\$ 37</u>
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The accompanying notes are an integral part of this financial statement.

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT

December 31, 2007

Note 1. Summary of Significant Accounting Policies

A. Fund Accounting

A fee official uses a fund to report on the results of operations. A fund is a separate accounting entity with a self-balancing set of accounts. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fee official uses a fund for fees to account for activities for which the government desires periodic determination of the excess of revenues over expenditures to facilitate management control, accountability, and compliance with laws.

B. Basis of Accounting

KRS 64.820 directs the fiscal court to collect any amount, including excess fees, due from the Sheriff as determined by the audit. KRS 134.310 requires the Sheriff to settle excess fees with the fiscal court at the time he files his final settlement with the fiscal court.

The financial statement has been prepared on a regulatory basis of accounting, which demonstrates compliance with the laws of Kentucky and is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this regulatory basis of accounting revenues and expenditures are generally recognized when cash is received or disbursed with the exception of accrual of the following items (not all-inclusive) at December 31 that may be included in the excess fees calculation:

- Interest receivable
- Collection on accounts due from others for 2007 services
- Reimbursements for 2007 activities
- Tax commissions due from December tax collections
- Payments due other governmental entities for payroll
- Payments due vendors for goods or services provided in 2007

The measurement focus of a fee official is upon excess fees. Remittance of excess fees is due to the County Treasurer in the subsequent year.

C. Cash and Investments

At the direction of the fiscal court, KRS 66.480 authorizes the Sheriff's office to invest in the following, including but not limited to, obligations of the United States and of its agencies and instrumentalities, obligations and contracts for future delivery or purchase of obligations backed by the full faith and credit of the United States, obligations of any corporation of the United States government, bonds or certificates of indebtedness of this state, and certificates of deposit issued by or other interest-bearing accounts of any bank or savings and loan institution which are insured by the Federal Deposit Insurance Corporation (FDIC) or which are collateralized, to the extent uninsured, by any obligation permitted by KRS 41.240(4).

CLARK COUNTY  
 NOTES TO FINANCIAL STATEMENT  
 December 31, 2007  
 (Continued)

Note 2. Employee Retirement System

The county officials and employees have elected to participate in the County Employees Retirement System (CERS), pursuant to KRS 78.530 administered by the Board of Trustees of the Kentucky Retirement Systems. This is a cost-sharing, multiple-employer, defined benefit pension plan that covers all eligible full-time employees and provides for retirement, disability, and death benefits to plan members.

Benefit contributions and provisions are established by statute. Nonhazardous covered employees are required to contribute 5.0 percent of their salary to the plan. The county's contribution rate for nonhazardous employees was 13.19 percent for the first six months and 16.17 percent for the last six months of the year. Hazardous covered employees are required to contribute 8 percent of their salary to the plan. The county's contribution rate for hazardous employees was 28.21 percent for the first six months and 33.87 percent for the last six months of the year.

Benefits fully vest on reaching five years of service for nonhazardous employees. Aspects of benefits for nonhazardous employees include retirement after 27 years of service or age 65. Aspects of benefits for hazardous employees include retirement after 20 years of service or age 55.

Historical trend information pertaining to CERS' progress in accumulating sufficient assets to pay benefits when due is presented in the Kentucky Retirement Systems' annual financial report which is a matter of public record. This report may be obtained by writing the Kentucky Retirement Systems, 1260 Louisville Road, Frankfort, Kentucky 40601-6124, or by telephone at (502) 564-4646.

Note 3. Deposits

The Clark County Sheriff maintained deposits of public funds with depository institutions insured by the Federal Deposit Insurance Corporation (FDIC) as required by KRS 66.480(1)(d). According to KRS 41.240(4), the depository institution should pledge or provide sufficient collateral which, together with FDIC insurance, equals or exceeds the amount of public funds on deposit at all times. In order to be valid against the FDIC in the event of failure or insolvency of the depository institution, this pledge or provision of collateral should be evidenced by an agreement between the Sheriff and the depository institution, signed by both parties, that is (a) in writing, (b) approved by the board of directors of the depository institution or its loan committee, which approval must be reflected in the minutes of the board or committee, and (c) an official record of the depository institution.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a depository institution failure, the Sheriff's deposits may not be returned. The Clark County Sheriff does not have a deposit policy for custodial credit risk but rather follows the requirements of KRS 41.240(4). On December 31, 2007 the Sheriff's bank balance was exposed to custodial credit risk because the bank did not adequately collateralize the Sheriff's deposits in accordance with the security agreement.

- Uncollateralized and Uninsured      \$363,491

CLARK COUNTY  
NOTES TO FINANCIAL STATEMENT  
December 31, 2007  
(Continued)

Note 4. Special Accounts

A. Interdiction Account

The Clark County Sheriff's Office maintains an Interdiction Account. During March 2007, \$2,135 was transferred from the former Sheriff's account into the current account. Receipts during the year were \$25,526 in forfeited funds and \$167 in interest earned. \$3,635 was expended during the year for supplies. The balance of this account as of December 31, 2007 was \$24,193.

B. COPS Grant Account

The Clark County Sheriff's Office maintains a COPS Grant. During March 2007, \$244 was transferred from the former Sheriff's account into the current account. Receipts during the year were \$19,606, including interest earned of \$41. \$19,565 was expended for equipment during the year. The balance of this account as of December 31, 2007 was \$285.

C. DARE Account

The Clark County Sheriff's Office maintains a DARE Account. During March 2007, \$2,450 was transferred from the former Sheriff's account into the current account. Receipts during the year were \$2,650, including interest earned of \$133. \$1,478 was expended for equipment during the year. The balance of this account as of December 31, 2007 was \$3,622.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL  
STATEMENT PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS







CRIT LUALLEN  
AUDITOR OF PUBLIC ACCOUNTS

The Honorable Henry Branham, Clark County Judge/Executive  
The Honorable Berl Perdue, Jr., Clark County Sheriff  
Members of the Clark County Fiscal Court

Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards

We have audited the statement of revenues, expenditures, and excess fees - regulatory basis of the Clark County Sheriff for the year ended December 31, 2007, and have issued our report thereon dated December 18, 2008. The Sheriff's financial statement is prepared in accordance with a basis of accounting other than generally accepted accounting principles. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Clark County Sheriff's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Sheriff's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the regulatory basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statement that is more than inconsequential will not be prevented or detected by the entity's internal control over financial reporting. We consider the deficiencies described in the accompanying comments and recommendations (2007-1, 2007-2, 2007-3, and 2007-4) to be significant deficiencies in internal control over financial reporting.



Report On Internal Control Over Financial Reporting And  
On Compliance And Other Matters Based On An Audit Of The Financial  
Statement Performed In Accordance With Government Auditing Standards  
(Continued)

Internal Control Over Financial Reporting (Continued)

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statement will not be prevented or detected by the entity's internal control. Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider the significant deficiencies described above to be material weaknesses.

Compliance And Other Matters

As part of obtaining reasonable assurance about whether the Clark County Sheriff's financial statement for the year ended December 31, 2007, is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

The Clark County Sheriff's responses to the findings identified in our audit are included in the accompanying comments and recommendations. We did not audit the Sheriff's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Clark County Fiscal Court, and the Department for Local Government and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,



Crit Luallen  
Auditor of Public Accounts

December 18, 2008

## COMMENTS AND RECOMMENDATIONS



CLARK COUNTY  
BERL PERDUE, JR., SHERIFF  
COMMENTS AND RECOMMENDATIONS

For The Year Ended December 31, 2007

INTERNAL CONTROL - SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES:

2007-1 The Sheriff Combined Tax Collection Receipts With Fee Receipts

To ensure proper internal controls over fee and tax collections, all monies collected by the Sheriff should be deposited into the appropriate bank account (i.e. fee receipts should be deposited directly into the fee bank account and tax receipts should be deposited directly into the tax bank account).

During calendar year 2007, the Sheriff began accepting credit card payments. All money, regardless of type (i.e. cash, check or credit) was deposited directly into the fee account. Transfers for tax collections were then made out of the fee account into the tax account. Transfers were not being made timely, resulting in an additional \$71,482 of tax collections remaining in the fee account.

Combining collections of fees and taxes reflects poor internal controls over these cash receipts and could result in the misappropriation of assets and/or inaccurate financial reporting. To ensure proper internal control over fee and tax collections, we recommend that all monies be deposited into the appropriate bank account. We further recommend that the \$71,482 of tax collections be transferred over to the tax account.

*Sheriff's Response: All money collected will be separated and deposited in the appropriate accounts.*

2007-2 The Sheriff Did Not Maintain Accurate Financial Records

Accurate financial reporting occurs when all records are properly completed and are agreed to supporting documentation. The 4<sup>th</sup> Quarter Report for calendar year 2007 was determined to be inaccurate and incomplete. The 4<sup>th</sup> Quarter Report did not agree to the receipts ledger or the disbursements ledger, nor did the receipts and disbursements ledgers agree to daily receipts and disbursements.

In order to determine the correct amount of receipts and disbursements for calendar year 2007, the auditor compared each daily receipt to the corresponding bank deposit and recapped all cancelled checks. During this process, the auditor found \$47,750 of fee receipts that had incorrectly been posted as tax collections. The auditor was unable to determine what these fees were for or when they were actually collected, resulting in a line item of "unidentified receipts" on the financial statement.

To maintain accurate financial records, the Sheriff should ensure that all records are in agreement. The daily receipts and disbursements should agree to the receipts and disbursements ledgers. The receipts and disbursements ledgers should agree to the 4<sup>th</sup> Quarter Report. The Sheriff should provide documented oversight on these reconciliation duties.

*Sheriff's Response: Due to Point of Sale software, fee collections were placed in the tax account which this office was not aware of at that time. Software has been updated, Point of Sale has been eliminated from system, and all money collected will be deposited in appropriate accounts.*

CLARK COUNTY  
BERL PERDUE, JR., SHERIFF  
COMMENTS AND RECOMMENDATIONS  
For The Year Ended December 31, 2007  
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES:  
(Continued)

2007-3 The Sheriff's Office Lacks Adequate Segregation Of Duties

A lack of segregation of duties exists over accounting functions in the Sheriff's office. One employee is responsible for preparing the daily bank deposits, posting cash receipts to the ledger, and also comparing the quarterly reports to the receipts and disbursements ledger. This employee also has the responsibility of collecting cash when the office is short staffed. This employee is also responsible for preparing and co-signing checks as well as posting to the disbursements ledger and preparing financial reports.

A segregation of duties over accounting functions, such as the ones mentioned above, or the implementation of compensating controls, when needed because the number of staff is limited, is essential for providing protection from the misappropriation of assets and/or inaccurate financial reporting. Additionally, proper segregation of duties protects employees in the normal course of performing their daily responsibilities.

A limited budget can place restrictions on the number of employees the Sheriff can hire. When faced with limited staff, strong compensating controls should be in place to offset the resulting lack of segregation of duties. Several compensating controls were put in place during calendar year 2007, however, the controls were determined to be ineffective over receipts resulting in inaccurate financial records.

To adequately protect against the misappropriation of assets and/or inaccurate financial reporting, the Sheriff should separate the duties involved in the accounting functions previously mentioned. If, due to a limited staff size, that is not feasible, strong oversight over those areas should occur and involve an employee not currently performing any of those functions. Additionally, the Sheriff could provide this oversight. If the Sheriff does implement compensating controls, these should be documented on the appropriate source document.

*Sheriff's Response: More compensating controls have and will be implemented and adhered to by office staff. Duties will be separated.*

2007-4 The Sheriff And His Staff Should Seek Additional Training To Improve Financial Accountability

As a result of procedures conducted during the audit, the auditors determined that certain elements of financial accountability could be improved with additional training. Tests conducted over receipts and disbursements indicate problems in regard to daily, monthly, and overall reconciliation procedures.

CLARK COUNTY  
BERL PERDUE, JR., SHERIFF  
COMMENTS AND RECOMMENDATIONS  
For The Year Ended December 31, 2007  
(Continued)

INTERNAL CONTROL - SIGNIFICANT DEFICIENCIES AND MATERIAL WEAKNESSES:  
(Continued)

2007-4 The Sheriff And His Staff Should Seek Additional Training To Improve Financial Accountability (Continued)

Daily receipts and disbursements did not agree to amounts reported on the receipt and disbursement ledgers. Furthermore, the receipt and disbursement ledgers did not agree to the quarterly report. In order to determine the correct amount of receipts and disbursements to be reported, the auditor recapped all daily receipts and disbursements and compared these to the bank statements. Upon performing this procedure, the auditor discovered a large amount of fee receipts that had been incorrectly posted as tax collections, resulting in "unidentified receipts".

Tax collections were also deposited into the fee bank account and then transferred over to the tax account, instead of being deposited directly into the tax bank account. Transfers of tax collections were not being made timely and were not being reconciled, resulting in a large amount of tax collections remaining in the fee account at the time of audit.

To improve financial accountability, we recommend the Sheriff and his staff obtain additional training in the overall reconciliation of receipts and disbursements. We further recommend the Sheriff and his staff obtain additional training on the proper utilization of their software system.

*Sheriff's Response: Staff was sent for training with KACO. Revenue/auditing from the state does not offer any training as we were told. Our staff will continue in 2009 to take more training offered by the state or KACO or where it can be located to better serve our office.*

